

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: Akira Sugawara, et al. **ATTY DOCKET NO.:** 9792909-5808
SERIAL NO.: 10/775930 **GROUP ART UNIT:** 3729
DATE FILED: February 10, 2004 **EXAMINER:** A.D. Tugbang
INVENTION: "MAGNETIC HEAD AND MANUFACTURING METHOD
THEREFOR"

AMENDMENT "B"

RESPONSIVE TO FINAL OFFICE ACTION

Mail Stop Patent AF
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

This amendment is submitted in response to the Final Office Action of November 2, 2006. Please reconsider the application in view of the amendment and remarks presented below.